



**Rule(s) Review Checklist Addendum**  
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.

All responses should be in **bold** format.

Document(s) Reviewed (include title):

- **WAC 458-18-020 (Deferral of special assessments and/or property taxes--Qualifications for deferral)**
- **WAC 458-18-030 (Deferral of special assessments and/or property taxes--Declarations to defer--Filing--Forms)**
- **WAC 458-18-040 (Deferral of special assessments and/or property taxes--Lien of state--Mortgage--Purchase contract--Deed of trust)**
- **WAC 458-18-050 (Deferral of special assessments and/or property taxes--Declarations to renew deferral--Filing--Forms)**
- **WAC 458-18-060 (Deferral of special assessments and/or property taxes--Limitations of deferral--Interest)**
- **WAC 458-18-070 (Deferral of special assessments and/or property taxes--Duties of the county assessor)**
- **WAC 458-18-080 (Deferral of special assessments and/or property taxes--Duties of the department of revenue--State treasurer)**
- **WAC 458-18-090 (Deferral of special assessments and/or property taxes--Appeals)**
- **WAC 458-18-100 (Deferral of special assessments and/or property taxes--When payable--Collection--Partial payment)**

Date last reviewed:

- **WAC 458-18-020 was last reviewed October 14, 1998**
- **WAC 458-18-030 through 090 were last reviewed December 7, 1998**
- **WAC 458-18-100 was last reviewed December 10, 1998**

Current reviewer: **Mark Mullin**

Date current review completed: **October 31, 2002**

Briefly explain the subject matter of the document(s): **The purpose of these rules is to provide information about the senior citizen and disabled person property tax and special assessment deferral program provided by chapter 84.38 RCW.**

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

**1. Public requests for review:**

YES	NO	
	<b>X</b>	Is this document being reviewed at this time because of a public (e.g., taxpayer or business association) request?



If “yes,” provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request.

**2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs:** (Excise Tax Advisories (ETAs), Property Tax Advisories and Bulletins (PTAs/PTBs), and Interim Audit Guidelines (IAGs) are considered interpretive and/or policy statements.)

YES	NO	
X		Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An Ancillary Document Review Supplement should be completed if any changes are recommended with respect to an interpretive or policy statement.)

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

**WAC 458-18-100 should be amended to incorporate changes to RCW 84.38.140. That statute was amended by section 18, chapter 299, Laws of 2001 to provide that the Department of Revenue is to collect all amounts deferred under chapter 84.38 RCW rather than the county treasurer. In the event that the Department of Revenue is unable to collect the amount deferred together with interest, that amount is to be collected by the county treasurer in the manner provided for in chapter 84.56 RCW.**

**RCW 84.38.140 was also amended in 2001 to provide that when any deferred special assessment and/or real property taxes and interest are collected, the moneys are to be deposited directly in the general fund. The statute previously provided that such moneys were to be deposited in a special account in the county treasury, and the county treasurer was required to remit the moneys to the Department of Revenue within thirty days of collection. The Department was then required to deposit the moneys in the state general fund.**



**3. Additional information:** Identify any additional issues (other than those noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

**RCW 84.38.170 provides that nothing in chapter 84.38 RCW prevents the collection, by foreclosure, of personal property taxes which become a lien against tax-deferred property. This information should be added to chapter 458-18 WAC.**

**Also, WAC 458-18-100 (1)(d) provides that if a claimant for deferral ceases to reside permanently in the residence upon which the deferral has been granted between the filing of the declaration to defer and the date the taxes are payable, the deferral shall not be allowed. This rule should be amended to provide that the deferral shall not be allowed if the claimant ceases to reside in the residence between the filing of the declaration to defer and December 15th of that year. This would conform to RCW 84.38.070, the underlying statute.**

**Finally, these rules can be rewritten and reorganized in a more clear and concise manner. These rules can also be consolidated into fewer, more comprehensive rules. Furthermore, these rules should be rewritten in the current user-friendly format.**

**4. Listing of documents reviewed:** The reviewer need identify only those documents that were not listed in the previous review of the rule(s). Use “bullets” with any lists, and include documents discussed above. Citations to statutes, interpretive or policy statements, and similar documents should include titles. Citations to Attorney General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).

Statute(s) Implemented: **There were no documents reviewed that were not listed in the previous review of these rules.**

Interpretive and/or policy statements (e.g., ETAs, PTAs, and IAGs): **There were no documents reviewed that were not listed in the previous review of these rules.**

Court Decisions: **There were no documents reviewed that were not listed in the previous review of these rules.**

Board of Tax Appeals Decisions (BTAs):

- ***Schaeffer v. Mahoney*, Docket No. 42890 (1993) (whether the Skagit County Board of Equalization properly sustained the assessor's denial of the appellant's senior citizen property tax deferral).**

Appeals Division Decisions (WTDs): **There were no documents reviewed that were not listed in the previous review of these rules.**

Attorney General Opinions (AGOs): **There were no documents reviewed that were not listed in the previous review of these rules.**



Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed): **There were no documents reviewed that were not listed in the previous review of these rules.**

#### 5. Review Recommendation:

- X (5)      **Amend**
- \_\_\_\_\_ **Repeal/Cancel** (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.)
- X (4)      **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)
- \_\_\_\_\_ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

**Explanation of recommendation:** Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

**These rules should be amended as follows:**

- **WAC 458-18-020 should incorporate changes to RCW 84.38.030;**
- **The reference to RCW 84.64.030, a statute which no longer exists, should be removed from WAC 458-18-030;**
- **WAC 458-18-050 should be updated to list all of the information the Department of Revenue requires on a declaration to renew a deferral;**
- **WAC 458-18-080 should incorporate changes to RCW 84.38.120; and**
- **WAC 458-18-100 should be updated to conform to RCW 84.38.070.**

**While there is no need at this time to revise the balance of the rules included in this review, when revising the above rules the Department should consider rewriting all of the rules in the current user-friendly format to reorganize the information in a more clear and concise manner. To this end, these rules should be consolidated into fewer, more comprehensive rules. In addition, the Department should consider placing these revised rules into chapter 458-16A WAC. This will provide the public, local government officials, and Department of Revenue staff with a single source of information about tax reduction options available to senior citizens and disabled persons.**



**6. Manager action:** Date: \_\_\_\_\_

\_\_\_\_\_ Reviewed and accepted recommendation

Amendment priority:

\_\_\_\_\_ 1  
\_\_\_\_\_ 2  
\_\_\_\_\_ 3  
\_\_\_\_\_ 4